

**BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION**

IN RE: James E. & Betty Cuff )  
 Dist. 2, Map 37, Control Map 37, Parcel 4.00 ) Cheatham County  
 Farm Property )  
 Tax Year 2007 )

### INITIAL DECISION AND ORDER

## Statement of the Case

The subject property is presently valued as follows:

	<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
MKT.	\$229,000	\$400	\$229,400	\$ -
USE	\$ 48,400	\$400	\$ 48,800	\$12,200

An appeal has been filed on behalf of the property owner with the State Board of Equalization. The undersigned administrative judge conducted a hearing in this matter on October 17, 2007 in Ashland City, Tennessee. In attendance at the hearing were James and Betty Cuff, the appellants, Betty Balthrop, Cheatham County Property Assessor, and Joe Griffin, RES, an appraiser with the Division of Property Assessments.

## FINDINGS OF FACT AND CONCLUSIONS OF LAW

The administrative judge finds that this is an appropriate case to expedite disposition of the appeal (as authorized by Tenn. Code Ann. §67-5-1505(d)) by dispensing with detailed findings.

The basis of valuation as stated in Tennessee Code Annotated §67-5-601(a) is that “[t]he value of all property shall be ascertained from the evidence of its sound, intrinsic and immediate value, for purposes of sale between a willing seller and a willing buyer without consideration of speculative values . . .” Pursuant to the parties’ stipulations, the administrative judge finds that subject property should be valued by classifying 30.5 acres as average pasture and 82.5 acres as poor woodland. This results in a market value of \$210,200 and a use value of \$36,000. For ease of reference, the revised property record card is appended to this order.

## ORDER

It is therefore ORDERED that the following value and assessment be adopted for tax year 1999:

	<u>LAND VALUE</u>	<u>IMPROVEMENT VALUE</u>	<u>TOTAL VALUE</u>	<u>ASSESSMENT</u>
MKT.	\$209,800	\$400	\$210,200	\$ -
USE	\$ 35,600	\$400	\$ 36,000	\$9,000



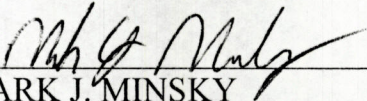
It is FURTHER ORDERED that any applicable hearing costs be assessed pursuant to Tenn. Code Ann. § 67-5-1501(d) and State Board of Equalization Rule 0600-1-.17.

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal **“must be filed within thirty (30) days from the date the initial decision is sent.”** Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or
2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review; or
3. A party may petition for a stay of effectiveness of this decision and order pursuant to Tenn. Code Ann. § 4-5-316 within seven (7) days of the entry of the order.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 19th day of October, 2007.

  
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MARK J. MINSKY  
ADMINISTRATIVE JUDGE  
TENNESSEE DEPARTMENT OF STATE  
ADMINISTRATIVE PROCEDURES DIVISION

c: James E. & Betty Cuff  
Betty G. Balthrop, Assessor of Property